

# STATE AUDITOR'S OFFICE ACCOUNTABILITY AUDIT



## Tuition Waivers

**April 22, 2013**

**Report No. 1009554**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR

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# Executive Summary

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During fiscal year 2011, Washington's colleges and universities collected more than \$1.33 billion in tuition: \$958 million by the four-year institutions and \$373 million by community and technical colleges.

In the same year, the colleges and universities awarded \$249 million in tuition waivers. State law gives them the authority to waive tuition for specific reasons, or to waive tuition for specific students, as long as they have criteria designed to prevent misuse of waivers. State law<sup>1</sup> and administrative policies limit the amount of waivers colleges and universities can award each year. Tuition waivers differ from scholarships. Scholarships are monetary awards or gift of funds to students based on specific criteria. In contrast, there is no exchange of money for waivers; they are a reduction of tuition fees charged to a student.

## Why we did this audit

We selected tuition waivers for audit because we identified issues with ineligible waivers in a previous audit<sup>2</sup>. We designed the audit to answer these questions:

- Do students receiving tuition waivers meet eligibility criteria?
- Are colleges and universities awarding waivers to students that exceed the maximum levels established by state law or policy?

## What we found

Overall the colleges and universities we examined during this audit awarded tuition waivers to eligible students for amounts that were within the maximum levels established by state law or policy. We examined 1,120 waivers during our audit.

- We found adequate supporting documentation for 928 (83 percent) of the waivers examined. Nearly 100 percent of those waivers were awarded to eligible students.
- We could not determine if 192 (17 percent) of the waivers were awarded to students who met or maintained eligibility requirements.
  - One hundred twenty-six waivers (11 percent) lacked documentation to support the student's eligibility at the time of the initial award.
  - Sixty-six (6 percent) graduate service appointment waivers<sup>3</sup> lacked documentation to support the student met on-going eligibility requirements.
- We found that nearly all waivers awarded by the colleges and universities were within the maximum award limits established by state law or policy.

Using a statistical sample, we projected the colleges and universities examined in this audit awarded \$71.7 million in tuition waivers with inadequate documentation to support either initial or on-going student eligibility.

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1. RCW 28B.15.910

2. <http://www.sao.wa.gov/auditreports/auditreportfiles/ar1005589.pdf>

3. RCW 28B.15.615 and RCW 28B.15.014(1) establishes a work requirement including involvement of not less than twenty hours of work per week for resident and non-resident students.

## Audit recommendations

We recommend all colleges and universities:

- Have formal tuition waiver policies and procedures that specify what documentation should be required, reviewed, and retained to support each tuition waiver, in accordance with institutional policies and state law.
- Design and follow a review process for tuition waivers awarded by decentralized departments to help ensure only eligible students receive them.
- Have adequate internal controls to ensure students maintain eligibility requirements during the waiver period.
- Follow up on any identified instances of waivers being granted to ineligible students to determine if recovery is needed.

We recommend community colleges:

- Identify students who are awarded duplicate waivers.
- Follow-up with students to ensure required fees are paid.
- Issue refunds when students are awarded a waiver for a fee they previously paid.
- Establish and follow controls to ensure waivers are calculated correctly.

We recommend the State Board of Community and Technical Colleges:

- Specify the documentation colleges should maintain to support student eligibility.
- Set specific tuition waiver records retention requirements to ensure consistency and file the requirements with the Secretary of State's Office.

# Introduction

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## Audit authority

We performed this audit under the authority of state law (RCW 43.09.310), which requires the State Auditor to perform post-audits of state agencies. These audits are designed to assess whether agencies have systems in place to ensure accountability over public funds and comply with state laws and regulations. State law (RCW 43.88.020) includes educational institutions in the definition of a state agency.

## Background

Colleges and universities have the authority<sup>4</sup> to set tuition and award tuition waivers. Tuition can be waived for a variety of reasons but students must meet certain eligibility requirements to qualify. The law also gives colleges and universities general authority to waive tuition for any reason. Colleges and universities are responsible for establishing the criteria used to establish eligibility and to prevent misuse or abuse of waivers.

**Appendix B** contains more information on tuition waivers.

In 2010, we performed an audit<sup>5</sup> that found a university awarded \$145,719 in ineligible or unallowable tuition waivers. Sixty percent of these waivers were awarded to dependents or spouses of employees.

During state fiscal year 2011, colleges and universities collected more than \$1 billion in tuition and waived \$249 million (16 percent) of student tuition. This was \$39 million more than the previous year.

Considering the ineligible waivers found in our prior audit and the significant increase of tuition waived in fiscal year 2011, we chose to perform an audit to determine to what extent colleges and universities in Washington are waiving tuition for ineligible students.

## Scope

The scope of this audit included nearly \$227 million of tuition waivers awarded by all six of the state's four-year institutions and 10 of the 34 community and technical colleges in fiscal year 2011.

We separated colleges and universities into two populations; four-year institutions and the community and technical colleges. Waivers issued by all six of the four-year institutions were included in our audit. We considered all 34 individual community and technical colleges for audit.

Using data provided by the community and technical colleges, we performed a risk assessment to determine which would be included in our audit. The risk assessment considered the amount of tuition collected and waivers awarded during fiscal year 2011 and any prior audit issues. We selected 10 community colleges to examine based on the results of our assessment. See **Appendix C** for details of the risk assessment.

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4. Chapter 28B.15 of the Revised Code of Washington

5. <http://www.sao.wa.gov/auditreports/auditreportfiles/ar1005589.pdf>

## Four-year institutions

As seen in **Exhibit 1**, the six four-year institutions waived more than \$181 million in tuition in fiscal year 2011.

<b>Exhibit 1 – Four-year institutions tuition revenue and waivers</b>			
Four-year institution name	Gross tuition revenue in fiscal year 2011 <sup>6</sup>	Tuition waived in fiscal year 2011 <sup>7</sup>	Percentage of tuition waived
University of Washington	\$546,841,618	\$102,902,127	19%
Washington State University	\$290,750,064	\$45,741,065	16%
Western Washington University	\$103,993,258	\$10,139,383	10%
Central Washington University	\$79,751,809	\$8,421,151	11%
Eastern Washington University	\$74,924,589	\$9,633,772	13%
The Evergreen State College	\$42,310,902	\$4,193,476	10%
<b>Totals</b>	<b>\$1,138,572,241</b>	<b>\$181,030,974</b>	<b>16%</b>

## Community and technical colleges

The 10 community colleges listed in **Exhibit 2** are included in the audit. These community colleges waived nearly \$46 million of tuition in state fiscal year 2011.

<b>Exhibit 2 – Community college tuition revenue and waivers</b>			
College name	Gross tuition revenue in fiscal year 2011 <sup>8</sup>	Tuition waived in fiscal year 2011 <sup>9</sup>	Percentage of tuition waived
Centralia	\$7,567,289	\$2,145,552	28%
Clark	\$20,922,458	\$3,006,706	14%
Columbia Basin	\$18,182,273	\$3,221,874	18%
Spokane	\$43,330,108	\$7,428,989	17%
Lower Columbia	\$7,520,438	\$2,413,992	32%
Olympic	\$16,964,920	\$2,870,312	17%
Pierce	\$24,249,296	\$8,351,137	34%
Seattle	\$49,193,532	\$8,829,331	18%
Skagit Valley	\$14,892,767	\$3,043,491	20%
Walla Walla	\$13,515,649	\$4,607,092	34%
<b>Totals</b>	<b>\$216,348,733</b>	<b>\$45,918,476</b>	<b>21%</b>

6. We calculated fiscal year 2011 gross tuition revenue as the amount of tuition and fees reported under revenue source code 0424 (Office of Financial Management State Administrative and Accounting Manual, Chapter 75.80 at <http://www.ofm.wa.gov/policy/75.80.htm>) plus the amount of tuition waived.

7. The 2011 tuition waived amounts were obtained directly from the colleges and universities.

8. We calculated fiscal year 2011 gross tuition revenue as the amount of tuition and fees reported under revenue source code 0424 (Office of Financial Management State Administrative and Accounting Manual, Chapter 75.80 at <http://www.ofm.wa.gov/policy/75.80.htm>) plus the amount of tuition waived.

9. The 2011 tuition waived amounts were obtained directly from the community colleges.

## **Audit objectives**

We designed the audit to answer the following questions:

- Do students receiving tuition waivers meet eligibility criteria?
- Are colleges and universities awarding waivers to students that exceed the maximum levels established by state law or policy?

# Audit Results

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## Objective 1

### **Do students receiving tuition waivers meet eligibility criteria?**

We separated four-year institution results from community college results in our analysis. We examined 320 waivers at the four-year institutions and 800 at the community colleges for a total of 1,120 waivers. The waivers examined included 69 different waiver types at the four-year institutions and 35 different waiver types at the community colleges. See **Exhibits 6 and 7** in **Appendix B** for further details of the waiver types examined.

### **Four-year institutions**

#### **For the waivers that had supporting documentation, we found 99 percent were issued to eligible students.**

We found supporting documentation for 246 of the 320 waivers. Only two waivers, totaling \$4,824, were awarded to students who did not meet eligibility criteria. One student was not eligible because she did not meet the age requirement for a veteran-dependent waiver. The other student did not meet the minimum grade point average for an athletic waiver.

#### **We found 23 percent of the examined waivers lacked documentation to support student eligibility.**

Of the 320 tuition waivers examined, we found inadequate documentation to support student eligibility for 74 waivers totaling \$615,673. Supporting documentation was either not obtained or was not retained.

- **Graduate service appointment waivers<sup>10</sup>**

This waiver type accounted for 66 (89 percent) of the 74 waivers examined that lacked documentation to support student eligibility. We examined a total of 81 graduate service appointment waivers at the four-year institutions.

This waiver type is unique since it has initial and on-going eligibility requirements the student must meet to receive the waiver award. State law requires students who hold this appointment to work no less than 20 hours a week in support of the instructional or research program, during the term of the appointment.

We found adequate documentation to support that all 81 waivers examined were awarded to graduate students who met the initial eligibility requirements. However, we were unable to review documentation to support that 66 students met the on-going 20 hour a week requirement. The four-year institutions have review processes in place to monitor students who receive graduate service appointment waivers, but there was no documentation to support the student met the on-going work requirement.

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10. RCW 28B.15.615 and RCW 28B.15.014 (1) establishes work requirement including involvement of not less than twenty hours of work per week for resident and non-resident students.



Exhibit 3 details the graduate service appointment waivers reviewed.

<b>Exhibit 3 – Graduate service appointment waivers</b>				
Four-year institution name	Testing population		No support of on-going work requirement	
	Number of waivers	Amount in dollars	Number of waivers	Amount in dollars
Eastern Washington University	2	\$12,465	2	\$12,465
Central Washington University	3	\$9,220	2	\$6,915
University of Washington	52	\$528,184	44	\$436,162
Washington State University	21	\$179,289	15	\$133,585
Western Washington University	3	\$4,836	3	\$4,836
<b>Total</b>	<b>81</b>	<b>\$733,994</b>	<b>66</b>	<b>\$591,963</b>

• **Other waiver types**

The remaining eight waivers lacked supporting documentation because:

- Students did not complete all of the necessary information on the waiver application, or provide supporting documentation to verify that they met eligibility requirements.
- No documentation was available to indicate the four-year institutions verified a student's employment status with a state agency as required by state law<sup>11</sup>.
- A decentralized department at The Evergreen State College did not know that the student's application for a waiver should be retained.

Exhibit 4, below summarizes the results by four-year institution.

<b>Exhibit 4 – Audit results by four-year institutions</b>				
Four-year institution name	FY2011 number of tuition waivers	Sample size	Waivers lacking support for student eligibility	
			Number of waivers	Amount in dollars
University of Washington	13,781	122	51	\$455,817
Washington State University	9,217	68	15	\$133,585
Western Washington University	3,421	39	3	\$4,836
Central Washington University	4,513	42	2	\$6,915
Eastern Washington University	2,631	24	2	\$12,465
The Evergreen State College	2,622	25	1	\$2,055
<b>Total</b>	<b>36,185</b>	<b>320</b>	<b>74</b>	<b>\$615,673</b>

By projecting the unsupported waiver results using our statistical sample, we estimate that tuition waivers totaling \$69.6 million were not adequately supported and therefore may have been issued to students who did not meet eligibility requirements for either the initial waiver award or on-going eligibility requirements.

See **Appendix D** for further details of audit results by four-year institution.

11. RCW 28B.15.558(1)

## Community and technical colleges

**For the waivers that had supporting documentation, we found 99 percent were issued to eligible students.**

We found supporting documentation for 682 of the 800 waivers. Only three waivers, totaling \$2,848, were awarded to students who did not meet eligibility criteria. Two students had athletic waivers posted to their account in error. The third student received a waiver to attend a class sponsored by an organization, such as Emergency Medical Technician training, which already paid the tuition and fees for the class.

**We found 15 percent of the examined waivers lacked documentation to support student eligibility.**

Of the 800 tuition waivers examined, we found inadequate documentation to support student eligibility for 118 waivers totaling \$18,987. Supporting documentation was either not obtained or not retained.

- **Adult basic education waivers**, awarded to students who are unable to pay the \$25 enrollment charge, accounted for 82 (69 percent) of the 118 unsupported waivers. The State Board for Community and Technical Colleges gives colleges the authority to waive the fee for students enrolled in adult basic education, English as a second language, or General Educational Development (GED) preparation courses. To receive this type of waiver, the student must complete an application and give the reason(s) for requesting the waiver. The colleges did not verify that the 82 students' income status met eligibility requirements.
- **Apprenticeship waivers** accounted for 28 (24 percent) of the unsupported waivers, lacking the required verification of the student's residency status. We noted a conflict in guidance<sup>12</sup> from the State Board that requires documentation of residency status and state law<sup>13</sup>, which does not require these students to be state residents. As a result of our audit, the Board updated its guidance summary, removing the residency requirement from apprenticeship waivers and aligning its policies with state law.
- **The remaining eight waivers** lacked supporting documentation including Running Start<sup>14</sup> applications, proof of health insurance, proof of residency, verification of refugee status, or that a child was enrolled in the cooperative preschool.

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12. [http://www.sbctc.ctc.edu/college/finance/july2012\\_tuitionwaiverssummary.docx](http://www.sbctc.ctc.edu/college/finance/july2012_tuitionwaiverssummary.docx)

13. WAC 131-28-026(4)(c)

14. RCW 28A.600.310 (Program allows eligible 11th and 12th grade students to apply and enroll in courses or programs at colleges and universities.)

Exhibit 5 below summarizes the results by community college.

<b>Exhibit 5 – Audit results by community colleges</b>				
College name	FY2011 number of tuition waivers	Sample size	Waivers lacking support for student eligibility	
			Number of waivers	Amount in dollars
Centralia	4,668	37	8	\$275
Clark	12,581	117	9	\$2,098
Columbia Basin	6,307	56	6	\$2,037
Spokane	22,327	194	30	\$750
Lower Columbia	5,128	43	11	\$748
Olympic	3,419	37	2	\$50
Pierce	6,031	41	4	\$201
Seattle	22,459	214	46	\$12,777
Skagit Valley	2,879	18	0	\$0
Walla Walla	3,500	43	2	\$50
<b>Totals</b>	<b>89,299</b>	<b>800</b>	<b>118</b>	<b>\$18,986</b>

By projecting these results to all ten community colleges included in the audit, we estimate that tuition waivers totaling \$2.1 million lacked supporting documentation and therefore may have been issued to ineligible students. See **Appendix E** for further details of audit results by community college.

### Methodology

We developed a statistical sampling model to estimate, with reasonable confidence, the amount of waivers awarded in fiscal year 2011 that lacked documentation to support student eligibility. **Appendix C** describes the design of our sampling model in more detail.

### Recommendations

We recommend all colleges and universities:

- Have formal tuition waiver policies and procedures that specify what documentation should be required, reviewed, and retained to support each tuition waiver, in accordance with institutional policies and state law.
- Design and follow a review process for tuition waivers awarded by decentralized departments to help ensure waivers are awarded only to eligible students.
- Have adequate internal controls to ensure students maintain eligibility requirements during the waiver period.
- Follow up on any identified instances of waivers being granted to ineligible students to determine if recovery is needed.

We recommend the State Board of Community and Technical Colleges:

- Specify the documentation colleges should maintain to support student eligibility.
- Set specific tuition waiver records retention requirements to ensure consistency and file the requirements with the Secretary of State's Office.

## Objective 2

### **Are colleges and universities awarding waivers to students that exceed the maximum levels established by state law or policy?**

We found nearly 100 percent of all waivers awarded by the colleges and universities were within the maximum limits established by state law or policy.

#### **Four-year institutions**

We found all four-year institutions had good processes in place to ensure waivers did not exceed the maximum limits set by state law or institution policy. As a result of our examination of 320 waivers we identified only one in which the award amount exceeded the limit allowed by institution policy by \$261.

#### **Community and technical colleges**

We examined 800 waivers and found that 34 (less than five percent) exceeded the amount established by college policy. The reasons why community colleges awarded waivers over the authorized amounts varied. For example, we identified 25 students who received waivers that were calculated incorrectly, five students who received duplicate waivers in error, and two students who received \$25 waivers for a fee they should have paid. We also found two students did not receive a refund for a fee they had paid before receiving the waiver.

#### **Recommendations**

We recommend community colleges:

- Identify students who are awarded duplicate waivers.
- Follow-up with students to ensure required fees are paid.
- Issue refunds when students are awarded a waiver for a fee they previously paid.
- Establish and follow controls to ensure waivers are calculated correctly.

# Appendix A: State Agencies' Responses

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April 8, 2013

Ref.: 13-36-01

The Honorable Troy Kelley  
Washington State Auditor  
Insurance Building  
Capitol Campus  
302 Sid Snyder Avenue SW  
Olympia, WA 98504-0021

Dear Mr. Kelly,

The State Board of Community and Technical Colleges (SBCTC) would like to thank you for the opportunity to review the audit of Tuition Waivers.

We appreciate the time and effort put forth by staff from the State Auditor's Office who conducted the audit and developed the report. Provided below is SBCTC's response.

*Waiver policy and guidelines will be reviewed to determine what additional documentations requirements are needed to support student eligibility that are reasonable and efficient.*

*Standard records retention for tuition waiver documents will be established.*

Sincerely,

Denise Graham  
Deputy Executive Director for Finance

cc: Steve Wendling, SAO Audit Manager  
Jennifer Meyers, SAO Assistant Audit Manager



TO: Jennifer Myers, CPA  
Assistant Audit Manager  
Washington State Auditor's Office

FROM: Joe Quirk, Director of Finance

DATE: 12/14/2012

**RE: Tuition Waiver Audit Recommendation Comments**

As requested, see attached comments from Lower Columbia College to the draft report of the State Auditor's Office 2011 statewide audit of tuition waivers. Please consider this correspondence as our formal response to the findings noted in the draft report.

Lower Columbia College has taken the steps to formally change the process and eliminate Registration's ability to subsequently change the Fee Pay Status of a student (without proper support & authorization). The audit results identified a weakness in our process whereby some ABE/ESL student's Fee Pay Status was changed after the initial ABE Waiver had been applied, thus allowing the application of a second waiver (W32) to the student's record.

With regard to meeting and retaining the appropriate level of documented proof to support low income student's ABE/ESL or GED waivers, the college's current practice is to require a tuition scholarship form to be completed and submitted for consideration. We defer to SBCTC's recommendation on a "best practice" standard for meeting this documentation requirement.

With regard to meeting and retaining the appropriate level of documented proof to support Parent Education class waivers, the college's current practice is to require a tuition scholarship form to be completed and submitted for consideration. Currently, Lower Columbia College no longer offers this class, nor requires parents to complete this class in order to qualify for child care services. Again, we will defer to SBCTC's recommendation on a "best practice" standard for meeting this documentation requirement.

With regard to the SBCTC hard-coded pre-set auto/system application of tuition waivers for certain ungraded continuing education classes (i.e. EMT & Paramedic Training), where training performed by a third party is coordinated through the college (as an elective class) for students pursuing a sanctioned degree program, Lower Columbia College will investigate further to find an alternative to allow Registration to remove altogether the Fee Pay Status for this offering and conversely, only charge the student the appropriate pass-through fee (to be paid by the college). In other words, eliminate the auto application of this waiver for this type of class. jpg



Director of Business Services  
2700 Evergreen Parkway NW  
Olympia, WA 98505  
(360) 867-6450/FAX (360) 867-6835  
[www.evergreen.edu/businessservices](http://www.evergreen.edu/businessservices)

December 13, 2012

TO: Jennifer Myers, Washington State Auditor's Office  
FROM: Collin Orr, The Evergreen State College  
SUBJ: Tuition Waiver Audit Response

Hi Jennifer,

Evergreen is currently in the process of reviewing all waiver policies and procedures, including required documentation and retention.

Evergreen will design and follow a review process for waivers awarded by decentralized departments.

Evergreen will establish and follow controls to ensure waivers are accurately calculated.

Evergreen will follow up on any identified instances of waivers being granted to ineligible students to determine if recovery is needed.

Regards, Collin

Collin G Orr  
Director of Business Services  
The Evergreen State College  
360-867-6451



April 8, 2013

The Honorable Troy Kelley  
Washington State Auditor  
Insurance Building  
Capitol Campus  
302 Sid Snyder Avenue SW  
Olympia, WA 98504-0021

Dear Mr. Kelley:

First, on behalf of the University of Washington, we want to acknowledge the challenge faced by the State Auditor's Office in reviewing the numerous types of tuition waivers which are granted to students who attend the four year colleges and universities within the State of Washington. There are a variety of very different laws, practices, and fact patterns encompassed under this heading.

While we respect the Auditor's perspective, we cannot agree with the results described under Objective 1 of the report, specifically the conclusions that there is insufficient documentation for:

- The Graduate Service Appointment Tuition Waivers and
- The State Agency Employee Tuition Waiver.

Although we understand the report's rationale on these points, the conclusions do not fully take into account the University processes and internal controls that effectively ensure our compliance with the legal requirements for these types of waivers. In concluding that only one type of control would be considered compliant, the report failed to thoroughly consider the alternative, compensating internal controls which have been determined to be adequate by the University and failed to appreciate the collateral problems associated with the Auditor's preferred control. The end result of this is that the report grossly overstates the dollar amount of any deficiencies of documentation. In fact, if the report had accepted the validity of the University's deliberately and carefully established internal controls, the entire dollar value of waivers that lacked sufficient documentation would have totaled \$14,388 -- less than 1% of tuition waivers provided.

#### Graduate Service Appointment Waiver

The Graduate Service Appointment Waiver, as described in RCW 28B.15.615, states that

“the governing boards of the state universities and the regional universities may exempt the following students from paying all or a portion of the resident operating fee and the technology fee: Students granted a graduate service appointment, designated as such by the institution, involving not less than twenty hours of work per week. The exemption shall be for the term of the appointment.”



University of Washington: Page 2

Consistent with the statute, the University of Washington may grant a waiver to graduate students who take a full class schedule – defined as a minimum of 10 credits per quarter – and are assigned job responsibilities equivalent to a 50% appointment of a professional staff. Additionally, a professional staff appointment is equivalent to a 40 hour per week position and thus a 50% appointment would equate to a 20 hour per week position.

To meet the requirements of the graduate assistant position (a 50% appointment) a department must assign graduate student job responsibilities that *equate to 20 assigned hours per week over the term of the appointment*. These positions are specifically designed to meet the minimum requirements as laid out by RCW 28B.15.615. During the quarter, work performed is confirmed on an exception basis, as would any other professional-type position.

Additionally, we have an automated process which reviews the documentation filed by each department with a student receiving a graduate service appointment tuition waiver. The process evaluates and confirms that a student is in good standing with a minimum of 10 credits and has an appointment to complete a 50% position. Should either of these metrics not be met, the graduate student will have their tuition waiver adjusted or eliminated.

Taken all together we believe these controls lead to a more cost effective means to monitor and evaluate the performance of the work performed by our graduate students who receive a graduate student tuition waiver. These compensating controls allow us to rely on a system of internal controls without the need to use timesheets and time cards, which would add thousands of hours of administrative burden to these positions and to the faculty advisors.

The internal control system put in place by the University also avoids significant costs and collateral legal problems that would be presented by implementing the Auditor's preferred controls. For one thing, it is important to note that our Academic Student Employees (graduate student employees) are members of a collective bargaining unit and, under state law, any changes to wages and working conditions must be collectively bargained. The SAO's recommended process to collect hourly timecards, would raise serious labor law questions.

In the end, we do not believe we have awarded any graduate service appointment waivers to any students who did not meet both initial and on-going eligibility requirements. We consider our current processes and system of compensating internal controls to be both efficient in management of our graduate students and cost effective for the University. Going forward, we will consider whether the language in the statute (RCW 28b.15.615) should be amended to acknowledge that a work week should be defined as 40 hours per week and a 50% assigned position is equivalent to 20 hours per week, *over the course of the academic term*.

#### Washington state employee tuition waivers

The SAO noted that “No documentation was available to indicate a student's employment was verified”; however, the University of Washington provided information and documentation as to our process and current set of internal controls as described below:

- Students who wish to obtain a tuition waiver under this program must obtain written approval from their supervisor at their home agency, verifying the individual's current employment status is at least 50% of full time at the time of enrollment.

University of Washington: Page 3

The SAO did not find any examples in their sample that did not have the required agency approvals. Thus we disagree with the SAO's assessment that "No documentation was available to indicate a student's employment was verified". The SAO determined that the documentation required and maintained by the University of Washington was not to the level that they wished to find.

In summary, we believe it is in the best interests of the tax payers of the State of Washington to establish strong controls that minimize risk of non-compliance at the least cost to the agency, in this case, the University of Washington. We believe we have such controls with our tuition waivers. We once again respectfully acknowledge the work of the State Auditor's Office, but strongly disagree with the results as described within this document and furthermore disagree with the extrapolation made by the State Auditor to call into question over \$69.6 million of tuition waivers provided to the college and university students within the state of Washington.

Regards,



David L. Eaton, Ph.D.  
Dean and Vice Provost  
Graduate School  
University of Washington



Richard Cordova  
Executive Director  
Internal Audit  
University of Washington

cc: Steve Wendling, SAO Audit Manager  
Jennifer Meyers, SAO Assistant Audit Manager



Office of the Dean, Graduate School

April 8, 2013

The Honorable Troy Kelley  
Washington State Auditor  
Insurance Building, Capitol Campus  
302 Sid Snyder Avenue SW  
Olympia, WA 98504-0021

Dear Auditor Kelley:

Washington State University (WSU) would like to thank you for the opportunity to review the audit of Tuition Waivers.

We appreciate the time and effort put forth by staff from the State Auditor's Office who conducted the audit and developed the report. The attached WSU response outlines our position related to the audit conditions noted.

Sincerely,

A handwritten signature in black ink, appearing to read 'William Andrefsky, Jr.'.

William Andrefsky, Jr., Ph.D.  
Dean of the Graduate School

A handwritten signature in black ink, appearing to read 'Heather Lopez'.

Heather Lopez, Director  
Office of Internal Audit

Enclosure

cc: Steve Wendling, Audit Manager  
Jennifer Myers, Assistant Audit Manager

## Objective 1: Do students receiving tuition waivers meet eligibility criteria?

We disagree with the auditor's conclusion at Objective 1 that there is a lack of documentation to support on-going student eligibility requirements. The auditor tested 21 graduate student assistantship waivers at WSU and reported 15 of these had 'no support of on-going work requirement' (Exhibit 3). The basis for the determination of what constitutes 'support' is premised in a narrow interpretation of the applicable criteria and results in an inaccurate and misleading conclusion.

The applicable criteria, RCW 28B.15.615, provides that, in part

*'the governing boards of the state universities and the regional universities may exempt the following students from paying all or a portion of the resident operating fee and the technology fee: Students granted a graduate service appointment, designated as such by the institution, involving not less than twenty hours of work per week. The exemption shall be for the term of the appointment'.*

It is generally acknowledged a regular work week for a full time position is 40 hours – full time employees are thus appointed to 1.0FTE positions (1.0 = 40 hours). Graduate student assistants, upon hire and entry into the payroll/personnel system, are appointed to a .50FTE position (.50FTE = 20 hours per week). The payroll/personnel system and related controls are set up to not permit such an appointment at less than .50FTE.

The auditor determined in order to verify the student met the 20 hour work per week commitment there should be some form of time tracking. Nowhere in this statute is there a requirement to 'track' the hours. Graduate student assistants are not hourly employees. They are exempt, monthly salaried employees. As such, there is a certification process each pay period to ensure the employee met the .50FTE requirement. If the requirement is not met, the payroll report is not certified and the employee does not get paid. None of our exempt employees have time accounted for on an hourly basis.

Furthermore, the statute requires only that the "appointment" itself involve not less than 20 hours of week. It is possible that due to illness, a graduate student could work less than 20 hours in a particular week but more hours in another week. Note that graduate students at WSU do not earn leave. To declare a student ineligible for his or her tuition waiver simply because s/he fell below 20 hours in a single week would be potentially problematic and would not be in the best interests of WSU's students.

For all of these reasons, determination that the graduate student met the work requirement is varied and dependent on the position and unit where work is performed. The schedule, workload and performance expectations are established and monitored at the department level and within the parameters of the Graduate School policies on graduate student assistant positions. Per policy and practice, if a graduate student assistant is not performing the minimum requirements, the Graduate School is notified, the position is cancelled and the waiver revoked. Thus, controls do exist that are more appropriate than timecards for this type of waiver.

WSU had provided the auditor with support in various formats to verify work commitments and evaluation of performance. The support for expectations as provided is set up in the initial offer letter, the position appointment (the .50FTE appointment), schedules, syllabi and other agreements

of the professional commitments expected for the positions. The support for verification of effort and work commitment was provided in various forms dependent on the particulars of the position, to include evaluations and reviews, notes and log-in reports, effort certifications, emails and commendations. Though these forms do not include timecards of hour for hour effort, the recorded content provides narrative evaluations of the quality of effort as expected of a professional, .50FTE appointment and as measured against position expectations and as it correlates to the relative academic component. We believe the ongoing advisory activities and qualitative review process as described provides greater value in measuring commitment than a timecard ever could.

WSU takes very seriously its responsibility to be proper stewards to the state and our students. We believe our current processes as implemented are in compliance with the intent of the statutes establishing waiver programs for graduate student assistants. The current processes establish a qualitative evaluation that provides the greatest value in measuring performance and commitment in an effective and efficient manner. Implementation of a requirement to require a time tracking component would create administrative burden without adding value, and, would undermine the true value provided by the graduate student assistantship programs in the enhanced professional education and engagement of graduate students across the spectrum of academic and research disciplines.

# Concluding Comments by the State Auditor's Office

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We appreciate the commitment from all of the Colleges and Universities to address the recommendations stated in this report. We thank all of the College and University staff for their cooperation and assistance during the audit.

## **Graduate Service Appointment Waivers**

Both the University of Washington and the Washington State University disagree with our conclusions that there was insufficient documentation to support on-going student eligibility for graduate service appointment waivers. We offer the following clarification to points raised in each of the University's responses.

During testing we asked each College and University to provide documentation to support how each student met the specific eligibility requirement(s) for the waiver awarded. The State Auditor's Office is not recommending a single method of internal control or type of documentation, such as a timecard, to demonstrate compliance with the on-going work requirement for the graduate service appointment waivers.

We provided an example of how another University is ensuring compliance with the ongoing work requirement, without the use of timecards. We also accepted certified time and effort reports retained as supporting documentation for federal grant expenditures, as support of the student's ongoing work requirement. At a minimum, documentation should be maintained to provide evidence the student worked no less than 20 hours per week and the student's designated supervisor or advisor attested to the sufficiency of the work performed to satisfy the requirements in state law. Within these parameters, we carefully reviewed all documentation provided by the Universities and found several deficiencies.

During our testing to determine how the University of Washington and the Washington State University ensures the student met the 20 hours per week ongoing work requirement, we were told that work performed is confirmed on an "exception basis." This means the Universities assumes the student continues to meet the work requirements until notified otherwise.

Responses by the University of Washington and the Washington State University seem to suggest it is unreasonable to require graduate students to work at least 20 hours each week to satisfy the ongoing eligibility requirement. Our audit was not designed to assess the reasonableness of the law but rather to determine if sufficient evidence existed to independently verify students receiving these waivers met this eligibility requirement.

We reaffirm these conclusions.

## **Washington State Employee Waivers**

We reviewed four waivers where the University of Washington waived tuition for students who represented themselves as employees of Washington State. Each of the students submitted a signed 'State Employee Waiver Form.' Our expectation would be for the University to verify and confirm the student's employment as a state employee. We found no documented evidence that the student's employment status was independently confirmed by the University. In contrast, the University requires independent verification from a third party of a student's status as a veteran or dependent of a veteran before awarding the tuition waiver. We reaffirm our conclusion that there was not adequate documentation to support the student met the eligibility requirements for this waiver type.



# Appendix B: About Tuition Waivers

## What is a tuition waiver?

Chapter 28B of the Revised Code of Washington addresses college and university fees and authorizes colleges and universities to waive tuition for specific reasons. In addition to the specific waiver types included in state law, colleges and universities are also given general authority to waive tuition for any student. Individual colleges and universities are responsible for establishing the criteria for eligibility and for preventing misuse or abuse of waivers. Tuition waivers differ from scholarships. Scholarships are monetary awards or gift of funds to students based on specific criteria. In contrast, there is no exchange of money for waivers; they are a reduction of tuition fees charged to a student.

We examined a total of 104 different waiver types during our audit. We examined 69 waiver types at the four-year institutions (**Exhibit 6**), and 35 waiver types at the ten community colleges (**Exhibit 7**).

## Class Waivers and Student Waiver

### Exhibit 6 – Examples of waiver types examined at four-year institutions

Waiver type	Number of waivers examined	Percentage of waivers examined
Graduate service appointment <sup>15</sup>	81	25.3%
CWU tuition waiver	26	8.1%
Tuition fee waiver	22	6.9%
Undergraduate tuition exempt	21	6.6%
65 other waiver types	170	53.1%

### Exhibit 7 – Examples of waiver types examined at community colleges

Waiver type	Number of waivers examined	Percentage of waivers examined
Adult basic education, English second language, general education development	196	24.5%
Basic skills	161	20.1%
Apprenticeship	65	8.1%
Parent education/family	65	8.1%
Non-resident operating fee	60	7.5%
Retirement courses	59	7.4%
29 other waiver types	194	24.3%

Tuition waivers are defined as either a class or student waiver.

**A class waiver** is awarded to a student when he or she signs up for an ungraded class<sup>16</sup> at a community or technical college. The student does not have to meet any specific eligibility requirements. Examples of class waivers are Adult Basic Education, Emergency Medical Technician and Paramedic Continuing Education, Farm Management, Small Business Management, and First Aid.

**A student waiver** is given when specific eligibility requirements are met. Examples include children or spouse of an eligible veteran, state employees, and financial need.

15. This waiver type is authorized by RCW 28B.15.014(1) or RCW 28B.15.615, which has eligibility requirements for the initial waiver award and during the term of the appointment. The on-going eligibility requirement is, “students granted a graduate service appointment, designated as such by the institution, involving not less than twenty hours of work per week.”

16. WAC 131-28-026 (Ungraded shall mean courses not categorized by level of instruction and may be assigned degree credit or letter grades).

## Discretionary waivers

All colleges and universities have the authority<sup>17</sup> to create unique waiver types, known as discretionary waivers. These cannot be paid with funds from the state's general fund. The specific eligibility requirements for discretionary waivers are set by the college or university, not state law. Our audit included 34 types of discretionary waivers.

See **Exhibit 8** for examples of discretionary waivers included in the audit.

<b>Exhibit 8 – Discretionary tuition waivers</b>		
<b>Four year institution name</b>	<b>Waiver type</b>	<b>Waiver description</b>
Central Washington University	University tuition waiver	Awarded by the athletic department to outstanding athletes.
	Wildcat waiver	Awarded to incoming freshman based on merit and need.
Eastern Washington University	EWU waiver	Awarded based on need.
	High demand first and second year	Awarded to students in high demand major classes and awarded based on merit.
The Evergreen State College	Cultural diversity waiver	Awarded to new and returning students who can demonstrate the capacity to assist the college in achieving its commitment to diversity.
	Transfer incentive waiver	Awarded to a transfer student, based on merit.
University of Washington	1% Merit graduate waiver	Awarded to graduate students selected by the graduate school.
	Undergraduate tuition exemption waiver	Awarded to undergraduate students in state-funded programs, who are Washington residents and have financial need.
Washington State University	Future Cougars of Color waiver	Awarded to a freshman or transfer student at the Pullman campus. The student must also attend the visitation program, apply for admission and complete academic scholarship application by January 31.
	Regent scholarship waiver	Awarded by the faculty to Pullman campus students based on merit.
Western Washington University	Multicultural Achievement Program	Awarded by the scholarship committee to a freshman or transfer student who indicates an interest in multiculturalism and/or diversity on their admission application.
	WUE scholarship waiver	Awarded to incoming first-year students based on merit and that the student is a permanent resident of one of the Western Interstate Commission states for Higher Education.

17. RCW 28B.15.915



## Who has oversight of tuition waivers?

### Four-year institutions

No single state agency has direct oversight of tuition waivers awarded by the four-year institutions. Each has authority set forth in the state law.

**The Office of Financial Management** requires four-year institutions to submit tuition waiver data as part of the two-year budget process. The four-year institutions report only waivers funded with operating fees. The required data includes the number of students receiving waivers, the amount of waivers awarded by the four-year institutions during the previous three fiscal years and the state-supported waivers by purpose.

**The Washington Student Achievement Council** (which was known as the Higher Education Coordinating Board until June 30, 2012) does not have authority over how four-year institutions award tuition waivers.

**The Council of Presidents** is a voluntary Washington state association comprised of the Presidents of the six public baccalaureate degree granting four-year institutions. The Council provides a forum for the Presidents and other institutional leaders to share common interests about higher education in Washington; they do not have authority over how four-year institutions award tuition waivers. The Council fosters coordination and collaboration among the public baccalaureate institutions as well as with other educational partners, both in Washington and nationally. During December 2012, the Council prepared a report<sup>18</sup> on tuition waivers as required by the Legislature in the 2012 supplemental operating budget.

### Community colleges

Washington Administrative Code<sup>19</sup> sets out the State Board for Community and Technical Colleges' responsibility for administering the Community and Technical Act and providing coordination for Washington's 34 community and technical colleges.

- The Board has general accounting responsibility for the community and technical colleges.
- The Board's information technology division is responsible for providing services to the 34-college system.

The Board establishes guidance for all tuition waivers awarded by the community and technical colleges. The Board's finance website<sup>20</sup> includes information about specific eligibility requirements for each waiver, how the waiver amounts are determined and residency classifications.

The Board has prepared a document entitled *SBCTC Tuition Waiver and Residency Summary*<sup>21</sup> that describes all tuition waivers that are available for use by the community colleges.

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18. [http://www.councilofpresidents.org/docs/r\\_d\\_docs/COP\\_TuitionWaiver\\_Report\\_12\\_12.pdf](http://www.councilofpresidents.org/docs/r_d_docs/COP_TuitionWaiver_Report_12_12.pdf)

19. Washington Administrative Code 131-08-005

20. [http://www.sbctc.ctc.edu/college/f\\_tuitionwaivers.aspx](http://www.sbctc.ctc.edu/college/f_tuitionwaivers.aspx)

21. [http://www.sbctc.ctc.edu/college/finance/feb2012\\_tuitionwaiversummary.pdf](http://www.sbctc.ctc.edu/college/finance/feb2012_tuitionwaiversummary.pdf)

# Appendix C: Sample Design and Methodology

## Sample objective

Our objectives were to determine if tuition waivers were awarded to ineligible students or in amounts in excess of levels established by state law or policy during state fiscal year 2011.

## Scope of testing

We did not consider the type of waiver as part of the selection process.

We used two separate audit populations for the tuition waiver audit:

- Four-year institutions
- Community and technical colleges

### Four-year institutions

Our audit work encompassed tuition waivers awarded by all of the state's four-year institutions between July 1, 2010 and June 30, 2011. **Exhibit 9** lists the four-year institutions included in this audit.

Since tuition waivers are not issued through a centralized system we asked each of the institutions to submit tuition waiver information to our office. We relied on the four-year institutions to provide us with accurate tuition waiver data.

Based on the data we received from the six institutions we determined there were 36,185 tuition waivers awarded totaling over \$181 million.

#### Exhibit 9 – Four-year insitutions

Central Washington University
University of Washington
Eastern Washington University
Washington State University
The Evergreen State College
Western Washington University

### Community and technical colleges

**Exhibit 10** lists the 34 Washington state community and technical colleges considered for the tuition waiver audit.

Community colleges all use the same data system that is administered by the Washington State Board for Community and Technical College (SBCTC). However, the community colleges report summary level information not detailed, to the SBCTC. Therefore we requested all 30 of the community colleges submit tuition waiver information to our office.

#### Exhibit 10 – Washington state community and technical colleges

Bates Technical College	Lake Washington Institute of Technology
Bellevue College	Lower Columbia College
Bellingham Technical College	Olympic College
Big Bend Community College	Peninsula College
Cascadia Community College	Pierce College***
Centralia College	Renton Technical College
Clark College	Seattle Community Colleges**
Clover Park Technical College	Shoreline Community College
Columbia Basin College	Skagit Valley College
Community Colleges of Spokane*	South Puget Sound Community College
Edmonds Community College	Tacoma Community College
Everett Community College	Walla Walla Community College
Grays Harbor College	Wenatchee Valley College
Green River Community College	Whatcom Community College
Highline Community College	Yakima Valley Community College

\*The Spokane and Spokane Falls community colleges are treated as one agency, Community Colleges of Spokane.

\*\*The Seattle Central, South Seattle and North Seattle community colleges are treated as the Seattle Community Colleges district.

\*\*\*The Pierce College Fort Steilacoom and Pierce College Puyallup Community Colleges are treated as one agency.

Using the data provided by the 30 community colleges, we performed a risk analysis to determine which of the community colleges would be selected for testing. We used the following tests during our risk analysis. Colleges with larger amounts or percentages were ranked higher on the risk assessment for each test.

1. Total fiscal year 2011 tuition waivers.
2. Total fiscal year 2011 tuition waivers compared to fiscal year 2011 tuition revenue.
3. Dollar amount of non-resident tuition waivers and the average dollar amount per waiver.
4. Comparison of the amount of tuition waivers issued during fiscal year 2010 and 2011.
5. Other risk indicators including previous hotline cases, frauds or audits of tuition waivers.

Based on our analysis the following ten community colleges were included in the audit universe, see **Exhibit 11**.

Based on the data we received from the ten community colleges we determined there were 89,299 tuition waivers awarded totaling \$46 million between July 1, 2010, and June 30, 2011.

### **All colleges and universities**

We only considered tuition waivers with a positive annual award value. We did not include annual waiver awards that had negative or zero value in the audit universe.

### **Sample unit**

Sample units were tuition waivers by waiver type awarded to a student during fiscal year 2011. In some cases students received multiple types of tuition waivers during the fiscal year.

For example, a student received a \$25 adult basic education waiver for fall 2010; and a \$50 need based waiver for fall 2010, winter 2011 and spring 2011 quarters.

The sample units are:

1. \$25 adult basic education waiver.
2. \$150 need-based waiver.

### **Sample size**

The following sample sizes were used for our random samples:

- Community colleges – 800 transactions
- Four-year institutions – 320 transactions

We used RAT-STATS statistical software to calculate the samples size needed to achieve a confidence level of 90 percent and a precision percentage of  $\pm 5$  percent using a variable samples approach.

This software is the primary statistical tool used by the U.S. Office of Inspector General's Office of Audit Services.

<b>Exhibit 11 – Community colleges selected for audit</b>	
Centralia	Olympic
Clark	Pierce
Columbia Basin	Seattle
Spokane	Skagit Valley
Lower Columbia	Walla Walla

## Method for selecting sample items

Tuition waivers were selected randomly using a Structured Query Language (SQL) database. The SQL commands used an internal assignment of a unique identifier to each transaction.

## Defining exceptions

We based our determination of whether each sampled transaction was awarded to an eligible student using the state law or college or university policy applicable to that waiver type. State law<sup>22</sup> outlines the criteria for several tuition waiver types and also gives the colleges and universities discretion to award tuition waivers not outlined in state law. If the eligibility criteria for the tuition waiver is not described in state law, the college or university should have a policy describing specific eligibility criteria the student must meet to obtain the waiver.

## Estimation methodology

We used RAT-STATS statistical software to calculate our estimates. We estimated the amount of tuition waivers awarded during state fiscal year 2011 that lacked documentation to support student eligibility.

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22. RCW 28B.15

# Appendix D: Four-year Institutions Sample Results and Estimates

## Sample results and estimates

Sample details				
Four-year institution name	Number of waivers awarded	Amount in dollars	Sample size	Amount in dollars of sampled transactions
University of Washington	13,781	\$102,902,127	122	\$1,029,847
Washington State University	9,217	\$45,741,065	68	\$361,706
Western Washington University	3,421	\$10,139,383	39	\$80,910
Central Washington University	4,513	\$8,421,151	42	\$72,642
Eastern Washington University	2,631	\$9,633,772	24	\$84,455
The Evergreen State College	2,622	\$4,193,476	25	\$41,855
<b>Total</b>	<b>36,185</b>	<b>\$181,030,973</b>	<b>320</b>	<b>\$1,671,414</b>

## Objective 1 - Do students receiving tuition waivers meet eligibility criteria?

Sample results				
Four-year institution name	Waivers with support for student eligibility		Waivers lacking support for student eligibility	
	Number of waivers awarded to ineligible student	Amount in dollars	Number of waivers	Amount in dollars
University of Washington	0	\$0	51	\$455,817
Washington State University	0	\$0	15	\$133,585
Western Washington University	0	\$0	3	\$4,836
Central Washington University	1	\$2,514	2	\$6,915
Eastern Washington University	0	\$0	2	\$12,465
The Evergreen State College	1	\$2,310	1	\$2,055
<b>Total</b>	<b>2</b>	<b>\$4,824</b>	<b>74</b>	<b>\$615,673</b>

## Sample limits calculated for a 90-percent confidence interval

	Estimated value of waiver lacking documentation to support student eligibility
Point estimate	\$69,619,174
Lower limit	\$55,607,176
Upper limit	\$83,631,173

## Estimated rate of waivers awarded lacking documentation to support student eligibility

Dollar value of payments	<u>Estimated known errors</u>	<u>\$69,619,174</u>	=	38%
	Dollar value of population	\$181,030,973		

**Objective 2 - Are colleges and universities issuing waivers to individual students that exceed the maximum levels established by state law or policy?**

<b>Sample results</b>		
<b>Four-year institution name</b>	<b>Number of waivers exceeding maximum dollar level</b>	<b>Amount in dollars</b>
University of Washington	0	\$0
Washington State University	0	\$0
Western Washington University	0	\$0
Central Washington University	0	\$0
Eastern Washington University	1	\$261
The Evergreen State College	0	\$0
<b>Total</b>	<b>1</b>	<b>\$261</b>

# Appendix E: Community Colleges Sample Results and Estimates

## Sample results and estimates

Based on our risk analysis we selected the following ten community colleges for testing.

Sample details				
College name	Number of waivers awarded	Amount in dollars	Sample size	Amount in dollars of sampled transactions
Centralia	4,668	\$2,145,552	37	\$14,739
Clark	12,581	\$3,006,706	117	\$17,905
Columbia Basin	6,307	\$3,221,874	56	\$28,076
Spokane	22,327	\$7,428,989	194	\$70,141
Lower Columbia	5,128	\$2,413,992	43	\$21,074
Olympic	3,419	\$2,870,312	37	\$31,472
Pierce	6,031	\$8,351,137	41	\$54,177
Seattle	22,459	\$8,829,331	214	\$77,757
Skagit Valley	2,879	\$3,043,491	18	\$21,283
Walla Walla	3,500	\$4,607,092	43	\$42,152
<b>Total</b>	<b>89,299</b>	<b>\$45,918,476</b>	<b>800</b>	<b>\$378,774</b>

## Objective 1 - Do students receiving tuition waivers meet eligibility criteria?

College name	Waivers with support for student eligibility		Waivers lacking support for student eligibility	
	Number of waivers awarded to ineligible student	Amount in dollars	Number of waivers	Amount in dollars
Centralia	0	\$0	8	\$275
Clark	0	\$0	9	\$2,098
Columbia Basin	1	\$515	6	\$2,037
Spokane	1	\$261	30	\$750
Lower Columbia	1	\$2,072	11	\$748
Olympic	0	\$0	2	\$50
Pierce	0	\$0	4	\$201
Seattle	0	\$0	46	\$12,777
Skagit Valley	0	\$0	0	\$0
Walla Walla	0	\$0	2	\$50
<b>Total</b>	<b>3</b>	<b>\$2,848</b>	<b>118</b>	<b>\$18,987</b>

### Sample limits calculated for a 90-percent confidence interval

	Estimated value of waiver lacking documentation to support student eligibility
Point estimate	\$2,119,440
Lower limit	\$1,517,440
Upper limit	\$2,721,440

### Estimated rate of waivers awarded lacking documentation to support student eligibility

$$\begin{array}{lcl} \text{Dollar value of payments} & \frac{\text{Estimated known errors}}{\text{Dollar value of population}} & \frac{\$2,119,440}{45,918,476} = 5\% \end{array}$$

### Objective 2 - Are colleges and universities issuing waivers to individual students that exceed the maximum levels established by state law or policy?

Sample results		
College name	Number of waivers exceeding maximum dollar level	Amount in dollars
Centralia	0	\$0
Clark	0	\$0
Columbia Basin	1	\$144
Spokane	0	\$0
Lower Columbia	9	\$450
Olympic	2	\$107
Pierce	1	\$618
Seattle	21	\$3,159
Skagit Valley	0	\$0
Walla Walla	0	\$0
<b>Total</b>	<b>34</b>	<b>\$4,477</b>



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